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NASA Procedural Requirements

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Subject: NASA Financial Information Systems

Responsible Office: Office of the Chief Financial Officer

Chapter 3. Financial Information

3.1 Overview

3.1.1 NASA's policy is to abide by the Federal Financial Management System Requirements (FFMSR's) guidance for the five financial system management functions of:

a. Accounting Classification Management

b. Document and Transaction Control

c. Document Referencing and Modification

d. System-Generated Transactions

e. Audit Trails

3.1.2 Formulation of the NASA Financial Classification Structure (FCS) is of great concern to the NASA Chief Financial Officer (CFO) because it determines the basic accounting codes of the Agency. This chapter documents policies and procedures for NASA formulation of a Financial Classification Structure (FCS). The NASA FCS includes all financial related codes used in NASA financial systems.

3.2 Agency Requirements

3.2.1 NASA shall have one uniform FCS for recording transactions into systems supporting the CFO business processes.

3.2.2 All FCS codes require written formal approval by the Office of the Chief Financial Oficer (OCFO) prior to use.

3.2.3 Any NASA system with the need to conduct business processing using data elements common to the FCS shall use the same coding as the FCS.

3.2.4 The OCFO shall issue notification of and publish on the OCFO website a record of the FCS including updates and changes to inform Centers and others in the financial community of permissible and current financial codes.

3.2.5 NASA codes shall be formulated to abide by the FFMSR polices and direction.

3.2.6 The FCS must support the following accounting classification elements:

a. Treasury Account Symbol (TAS)

b. Budget fiscal year

c. Internal fund code

d. NASA Organization Code

e. NASA Program Code

f. NASA Project Code

g. Activity

h. Cost center

i. Object class

j. Revenue source

k. Budget function

l. Budget sub-function code

m. Accounting period

n. Any additional accounting classifications or other financial classification codes necessary for NASA's transactions.

3.2.7 The FCS shall be sufficient in detail to support the following functions and requirements:

a. Core financial system activities and components:

(1) Accounting activity query.

(2) System for corrections, adjustments, and transfers, which provides an externally accepted audit trail.

(3) Revenue source code structure.

(4) Fund structure.

(5) TAS. The TAS characteristics include:

(a) Fund type.

(b) Budget status.

(c) Funding source.

(d) Period of availability.

(6) Internal fund code structure. The FCS shall maintain an accounting classification structure that can associate programs, projects, and activities with multiple internal fund codes included in the NASA Structure Management (NSM).

(7) Mission, Theme, Program and Project code structure. FCS shall maintain a structure that can associate Mission, Theme, Programs, and Projects with financial and technical work breakdown structures. The FCS shall maintain a program code structure with the level of detail sufficient to report multiple categories for budget formulation and execution decisions. Current codes for execution and formulation can be found at https://nsminfo.nasa.gov/nsminfo/home/home.aspx. These are located behind a firewall and can only be accessed inside the NASA network.

(8) Object class code structure. FCS shall maintain an object class structure consistent with the standard object class codes defined in Office of Management and Budget (OMB) Circular No. A -11. FCS shall accommodate additional (lower) levels in the object class structure, e.g., by establishing parent/child relationships.

(9) Function Codes. This 6-digit code is used in the Core Financial System to identify those infrastructure activities that support NASA's programs and projects.

b. NASA Structure Management (NSM), a single, integrated Programmatic and Institutional data management structure that: supports the financial cycle from budget formulation through execution; supports performance tracking; enables better decision-making; improves management effectiveness; provides one structure and one system. NSM is the data Management Structure used to manage all NASA resources, both Programmatic and Institutional, and to better facilitate cost management and operations. NSM's single integrated structure and metadata attributes linked with other technical and budget execution elements, is designed to improve the Agency's ability to conduct financial analysis, cost-estimating and execute financial transactions such as funds distribution and cost collection. The NSM and its metadata attributes also assist the Office of the Chief Engineer (OCE) in determining the appropriate management requirements for programs and projects. NSM enhances project management in constructing a Work Breakdown Structure matching Financial and Technical structures. Meta Data Manager (MdM) is the system used to track changes to the NSM.

c. Coding for any other process consistent with the capabilities of NASA financial management systems.

3.2.8 Change management of FCS Codes. NASA shall use a systemic, organized, and formal process to manage

changes, additions, and deletions to the FCS through a collaborative effort of the OCFO, IEMP, and OCE.

3.2.8.1 The OCFO shall recommend changes based on the need for revisions, additions, and deletions due to the financial business process needs of NASA. The FCS must support OCFO business needs.

3.2.8.2 The OCIO decisions govern the technological structure of the changes. OCIO shall:

d. Approve changes recommended by the OCFO considering the feasibility of the change for incorporation into the system.

e. Work collaboratively with the OCFO to consider approval of changes brought about by technological considerations such as; new technology, new requirements, and the need to improve performance.

3.2.9 Responsive Updates. NASA management must be responsive to new scientific breakthroughs and fresh approaches to complex problems. Actions by OMB, Congress, Treasury, and others require change, additions, elimination or merger of NASA programs, projects, or activities. NASA FCS must be sufficiently flexible in design to accommodate these changes by:

a. Providing a structure permitting the addition of new codes easily without redesign.

b. Meeting the need for changing, adding, deleting, eliminating or merging codes by:

(1) Minimizing the need for transaction recoding.

(2) Preserving the audit trail for FCS changes.

(3) Incorporating financial data from obsolete codes into new codes.

(4) Accommodating changes, additions, eliminations or merger of data in areas most vulnerable to change with ease.

(5) Identifying electronic mechanisms and analytical techniques that can be used to accomplish FCS maintenance.

3.2.10 Routine FCS Change Management. Routine change management aligns closely with the annual operating cycle of NASA. A less formal process than for more complex changes is necessary to provide quick implementation for on-going operations.

3.3 Roles and Responsibilities

3.3.1 Chief Financial Officer (CFO). OMB and Congress chartered the CFO with broad responsibilities for financial systems, making the CFO the key decision maker for managing and implementing changes to these systems. See Chapter 1.

3.3.2 Chief Information Officer (CIO). The CIO's focus is primarily with the technical aspects of NASA financial systems. OMB and Congress chartered the CIO to provide the leadership, vision, communication, coordination, and innovation necessary to maximize government effectiveness in using information technology. The NASA CIO is the key decision maker for technical judgments concerning financial systems. The CIO implements systems development and systems maintenance and support initiatives through the IEMP CC which coordinates with systems owners and user in the OCFO organization and NASA users in Centers and Headquarters. See Chapter 1.

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